

COUNTY OF LOS ANGELES BOARD OF SUPERVISORS

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April 7, 2009

ADOPTED
BOARD OF SUPERVISORS
COUNTY OF LOS ANGELES

The Honorable Board of Supervisors County of Los Angeles 383 Kenneth Hahn Hall of Administration 500 West Temple Street Los Angeles, California 90012

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APRIL 7, 2009

SACHI A HAMAI EXECUTIVE OFFICER

Dear Supervisors:

APPOINTMENT OF ASSESSMENT HEARING OFFICERS (ALL DISTRICTS) (3 VOTES)

Appoint the following as hearing officers for property assessment appeals in order to increase the pool of qualified hearing officers that are available to hear appeals, with no increase in County cost, effective upon Board approval:

Nina Allen Matt Earnest Debra Aikens Ryan Hargrove Mona Evans-Graham Rita Hall Edward Lampkin Nelson Lee Hemmings Harding Marie McDonald Troy Peters Lynn Piper Odell Preston Michael Scahill Ed Schaar, Jr. Rennis Wilkerson Carl Schiff Irene Scott Jamshed Zuberi Kenneth Williams Myla Wyatt Harold Lewis

PURPOSE/JUSTIFICATION OF RECOMMENDED ACTION

The purpose of this recommendation is to increase the pool of Assessment Hearing Officers who are qualified and available to perform the required duties.

The Board of Supervisors established a Hearing Officer Program in Los Angeles County to resolve the less complex issues of valuation in property assessment disputes between taxpayers and the Assessor. Hearing Officer hearings are more informal and expeditious proceedings compared to hearings before an Assessment Appeals Board.

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Hearings Officers hear appeals on owner-occupied single family residences, condominiums, cooperatives, or multiple-family dwellings for four units or less, regardless of value. Commercial properties are eligible for a hearing with a Hearing Officer if the property does not exceed \$3,000,000 in value. If the issues involved in a hearing before a hearing officer are extremely complex, the Hearing Officer may refer the appeal to a full Board for hearing and resolution. Recommendations of the Hearing Officers must be ratified by an Appeals Board; and may be appealed, by the Assessor or the applicant, to an Appeals Board.

Currently, there are 16 Hearing Officers who are available to conduct hearings. Hearing Officers must meet the same qualifications as Appeals Board Members, and are appointed by the Board of Supervisors as necessary to meet workload demands, upon recommendation of the Executive Officer of the Board of Supervisors.

Our caseload has substantially increased from 16,054 appeals in 2007 to 49,554 in the 2008 filing season. We anticipate a higher number of appeals in the 2009 filing. The majority of the appeals filed each year are for single family residences, and most would be heard by hearing officers. Therefore, there is a critical need to increase the pool of available Hearing Officers in order to meet the workload demands.

IMPLEMENTATION OF STRATEGIC PLAN GOALS

Approval of these appointments supports the County Strategic Goal 1 of Operational Effectiveness.

FISCAL IMPACT/FINANCING

There will be no fiscal impact as a result of this recommendation as we only request to increase the number of Hearing Officers.

Compensation paid to Hearing Officers is \$300 per full-day session, \$225 per threequarter day session, and \$150 per half-day session. Hearing Officers are paid only for the time they serve; they are not guaranteed a monthly salary.

The cost of the Hearing Officers' compensation will continue to be financed out of budgeted funds within the Board of Supervisors Department.

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FACTS AND PROVISIONS/LEGAL REQUIREMENTS

In order to apply for a position as a Hearing Officer, an applicant must have five years' experience in the State of California as a certified public accountant or public accountant, a licensed real estate broker, an attorney, or a property appraiser accredited by a nationally recognized professional organization, or a property appraiser certified by the Office of Real Estate Appraisers, or by the State Board of Equalization - or - one year's experience as a member of an Assessment Appeals Board in Los Angeles County. There is not a written test for the position; applicants are evaluated based on their training and experience to determine the level and scope of the applicant's preparation for the position.

All qualified applicants were interviewed and evaluated by a panel consisting of three experienced Appeals Board Members. I have reviewed, and concur with, the panel's recommendations for appointment to the Hearing Officer positions.

IMPACT ON CURRENT SERVICES (OR PROJECTS)

Appointment of additional Hearing Officers will enhance our capacity to schedule more hearings to meet the workload demands.

Respectfully submitted,

Executive Officer

SAH:CZ:kn

c: Assessor Chief Executive Officer County Counsel Auditor-Controller